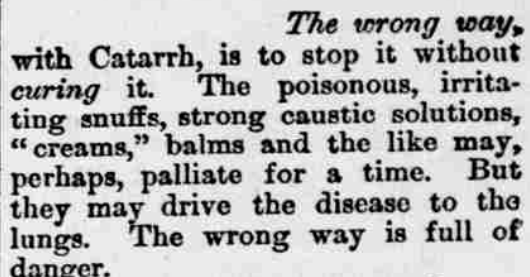


## SINGLE TAX DEPARTMENT

did not involve the seizure of the land of New Zealand monopolized by large capitalists and companies out of New Zealand. He wanted to see it in the hands of the resident occupiers under conditions which would prevent the accumulation of large estates. Another effect of the tax on alienation was that the owners of already existing large estates had made up their minds to break up those estates. If that were so, then this tax, which was not put on primarily for the purpose of bursting up, would have the beneficial effect of causing a subdivision of the large estates. The Government proposed on the broad grounds of justice—that the men and companies who held these estates did not contribute to their fair proportion to the revenues of the colony—then he had no doubt that the secondary result would be practically the same. He was not in favour of populating large areas which were now only carrying sheep; for the owners of the properties must either highly im-



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prove their properties in order to make them remunerative, or sell them. The cry that the taxation imposed by the government was unjust, and that the land was sold at a mere moonshine, it could not drive away the big estates. The land would remain, but there would be more people upon the land, and that would be a good thing for the country. The crown land remaining, which could be settled by the small farmer, would be sold. New Zealand was to become a prosperous and a great country there must be close settlement. For the first time the government of the colony, supported by the great liberal party, has been enabled to put into operation a policy in the interests of the people in respect of the land. Hence these tears."

### The Only Remedy.

The New York Times publishes editorially a discriminating criticism of the speeches at the Episcopal church congress, in which it shows that the only tangible provision for social reform made by any of the speakers was that of the single tax as advocated by Henry George. In Christian socialism as expounded by dilettante pulpiteres it sees what most thoughtful men have already seen, vague generalities about social justice, and the only remedy, as best, and harmful when calculated to arouse envy of the rich and enmity against them. If this kind of talk means any thing at all, observes the Times, "it means that the wealthy ought to be punished for living in pleasant places." In conclusion it adds, referring to the speakers as "the rich," "When they denounce the existing social system, and the men who are successful under it, and either expressly or by implication hold these men up to odium, they are doing what is worse than silly, because they are aggravating the evils they deplore without suggesting any remedy to them, and the trend of their remarks is to provoke a breach of the peace."

A marked difference between the namby-pamby socialism of which there is so much in college chairs and church pulpits, and the single tax, is here indicated. We do not denounce men because they are successful; we hold none responsible for the condition of the world unless he has acquired his wealth by personal dishonesty; and though we depict the evils of our existing social system, for they exist and are most deplorable, we trace their origin to the violation of a fundamental natural law, and offer for remedy the discontinuance of the law. We do not say that we have a remedy for this condition. No individual can cure it. If any rich man should distribute his wealth, and pinch himself and his family, he could not diminish human suffering except in a few individual cases. The responsibility is upon all men. By laws that restrict opportunities for production, wealth is created, and the opportunity for those who secure control of opportunities for production. These opportunities, in the last analysis, are natural opportunities—land; and, any thing short of a removal of the monopoly in land is not only no remedy for the condition, it is an intensification. It is not merely

The condition exhibited by these figures has made the land question a prominent one, and Sir George Gray, the most influential man in the colony, has been openly committed to the single tax for more than ten years. In 1890, the late Premier, Sir John Hall, introduced a bill for the purpose, but the assembly Hon. J. Ballance, the liberal leader and prime minister, introduced a bill for land and income assessment. This bill, which has now become a law, provides that taxation shall be levied on the value of the land, pound sterling, in accordance with an annual act to be passed for that purpose, upon all land situated in New Zealand and on every mortgage of land, and upon "all income derived or accruing from or in respect of any employment or emolument." The term "land" is so defined by the bill as to mean and include "all lands, tenements, buildings and hereditaments, whether corporeal or incorporeal," and the law states that certain classes of land, in other words, real estate. Certain specific exemptions of land devoted to public or semi-public uses are made, and up to this point there is to single out tax men nothing particularly gratifying.

But the law does not stop here. In directing the mode of taxing real estate, it provides: "Every person and company, being the owner of land, shall be liable to tax in accordance with this act, and such tax shall be assessed and levied upon the actual value of such land; but the value of improvements upon all land owned by any person or company up to three thousand pounds, shall be deducted from such assessed value, and any mortgage then due or

owing upon such land, shall also be deducted from such value." And to make the meaning of this clear, "actual value" is defined as meaning "the capital value which the fee simple of land with all improvements (if any) could be purchased for cash;" and "improvements" as including "houses and buildings, fencing, planting, draining of land, clearing from timber, scrub or fern, laying down in grass or pasture, and any other improvements whatsoever, the benefit of which is unexhausted at

The general land tax is supplemented with a graduated land tax, by which land ranging in value from £5,000 to £210,000 and upwards, is to be taxed at an additional rate varying from one-eighth of a penny in the pound on land worth from £5,000 to £10,000, to one penny and six-eighths in the pound on land worth £210,000 and upwards. And if the owner is a non-resident, or absent from the colony for three years

That the significance of this measure is fully appreciated by the leaders of the party is apparent from a speech made at Wanganui by the premier, on the 7th of October, as reported by the local press: "He said that the government had made an enormous concession to bona fide farmers in taking off the

taxation on improvements below £3,000, while on the other hand people who had more than £3,000 of improvements were well able to pay their share of taxation. He believed that much of the outcry against the taxation arose from the fact that New Zealand was the first country in the world to put on graduated taxation, but it was a departure which he considered right and proper. With regard to the Economist's statement that the tax had the effect of preventing large capitalists buying land in New Zealand, he said that if that was an effect of the tax it would be a good effect. He

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